

BIRMINGHAM MASJID AND DAWAH CENTRE

England & Wales - Charity number 1197916

Details

Status Registered

Legal form CIO

Registered 2022-02-14

Register [View on the Charity Commission register](#)

Contact

Address Birmingham Masjid & Dawah Centre
Berners Street
Birmingham
B19 2DR

Phone 01212572556

Email bmdcmasjid@gmail.com

Website <https://bmdcmasjid.org.uk>

Activities

Objects: TO ADVANCE THE ISLAMIC FAITH IN BIRMINGHAM AND THE SURROUNDING AREA, IN ACCORDANCE WITH THE DOCTRINES OF THE QURAN AND SUNNAH THROUGH RELIGIOUS EDUCATION AND THROUGH THE HOLDING PRAYER MEETINGS, LECTURES AND PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS.

Activities: Advance the faith of Islam by providing prayer facility for Muslim living in Birmingham City. Organise Quran club for Muslim children to educate them about Islam. Organise Open Days for the community to raise awareness about Islamic faith.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, The General Public/mankind

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£139,041	£128,847	-	-
2024-03-31	£104,018	£89,778	-	-
2023-03-31	£55,619	£36,863	-	-

Trustees

Name	Role	Appointed
ABDUS SALAM MD MASUM		2024-05-17
Abdullah Mohammad Ismail		2021-08-25
FARID MIAH		2021-08-25
Halima Begum		2021-08-25
LUTFUR RAHMAN BELAL		2024-05-17
Md Habibur Rahman		2025-12-07
Mohammad Saif Uddin		2025-12-07
Nozmul Hussain		2024-05-01
Syeda Amrana Hasin		2021-08-25
Tofeal Ahmed		2025-12-07

BIRMINGHAM MASJID AND DAWAH CENTRE

England & Wales - Charity number 1197916

Accounts



2024-25

ANNUAL REPORT

PAGE CONTENTS

- 1-3 Executive Summary – Chairman’s Message**
- 4-5 Children and Adult Education Services**
- 6-7 Mosque and Religious Services**
- 8-9 Community Services**
- 10 Youth Services**
- 11 Premises and Facilities**
- 12 Finance and Fund Raising**
- 13 Manpower**
- 14 Sponsors and Partners**

The house of Allah (SWT) shall be maintained only by those who believe in Allah (SWT) -and the Last Day; perform As Salat , and give Zakat and fear none but Allah. It is they who .are on true guidance

(Surah At -Taubah, Verse: 18)

أَمَّا يَعْمُرُ مَسَاجِدَ اللَّهِ مَنِ
 آمَنَ بِاللَّهِ وَالْيَوْمِ الْآخِرِ وَأَقَامَ
 الصَّلَاةَ وَآتَى الزَّكَاةَ وَلَمْ يَخْشَ
 إِلَّا اللَّهَ فَعَسَىٰ أُولَٰئِكَ أَنْ
 يَكُونُوا مِنَ الْمُهْتَدِينَ

(سورة التوبة ، الآية : 18)



EXECUTIVE SUMMARY – CHAIRMAN’S MESSAGE

In the Name of Allah, the Most Compassionate, the Most Merciful.

Alhamdulillah, it gives me great pleasure to present the Annual Report of Birmingham Masjid and Dawah Centre (BMDC) for the year 2024–2025. This report captures another year of faith, resilience, and community spirit. Despite challenges, BMDC continues to serve as a beacon of learning, worship, and unity for the people of Birmingham and beyond.

Since its establishment, BMDC has been dedicated to nurturing a generation grounded in Islamic knowledge, values, and character. Our Evening Maktab, founded in 2011, remains at the heart of this mission. With over 130 children enrolled and a committed team of eight teachers, the Maktab provides structured Islamic education five days a week.

Students have continued to achieve remarkable progress in Qur’an memorisation, Tajweed, Hadith, Seerah, and Fiqh. Many have completed Juz Amma and memorised between 10–20 Hadith with their meanings and lessons. We take pride in the way our young learners embody the values of Adab, Akhlaq, and responsibility towards their community.

To maintain high standards of teaching, staff development has been a priority. This year, a dedicated teacher training session was held to further enhance pedagogy and classroom engagement. The continuous demand, evidenced by our waiting list, highlights both the success of our Maktab and the growing need for expansion. Education at BMDC extends far beyond childhood. Our Adult Education programmes offer lifelong learning opportunities for brothers and sisters alike.

Weekly Tajweed and Tafseer circles, in both English and Bangla, continue to attract learners of all ages. Our Adult Ta’lim sessions, held under the umbrella of the Muslim Community Association (MCA), remain a cornerstone of Islamic growth and unity. Furthermore, the Community Tea Parties and social gatherings have strengthened relationships, allowing MCA members and regular Musali to engage in meaningful dialogue and fellowship.

Through these initiatives, BMDC continues to uphold its commitment to community empowerment, spiritual nourishment, and social cohesion. Our Religious Services—including Nikah registration, family counselling, and funeral support—reflect our holistic approach to community care. Under the supervision of Mawlana Mahbubul Haque, BMDC facilitated marriages ceremonies, ensuring compliance with both Islamic and UK legal requirements.

Family counselling and Shari’ah-based mediation services have provided essential guidance and reconciliation for couples and families in distress. Meanwhile, our Funeral Services continue to offer dignified and compassionate support.

Looking Forward

As we move into 2025, BMDC stands ready to build upon its achievements. Our focus will remain on:

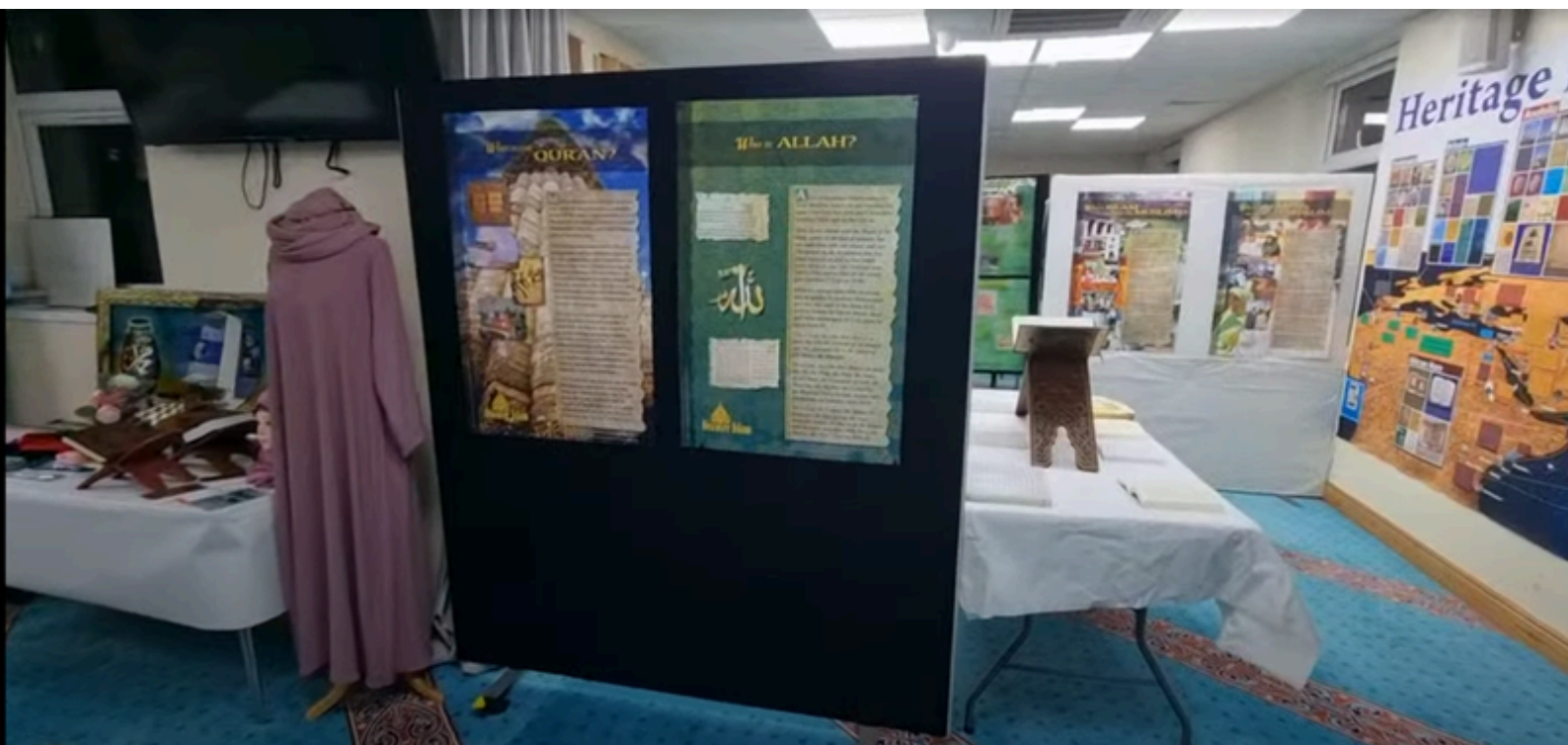
- Carrying out the extension work to expand our prayer and educational capacity for children and adults.
- Developing youth leadership and women's engagement.
- Strengthening Dawah and interfaith outreach.
- Delivering high-quality community services that reflect Islamic compassion and excellence.

None of this would be possible without the tireless efforts of our management committee members, staff, volunteers and donors. May Allah reward each one of you for your contributions, and may He continue to bless Birmingham Masjid and Dawah Centre as a source of light, learning, and unity for generations to come.

Jazakumullahu Khayran.



Nozmul Hussain
Chairman
Birmingham Masjid and Dawah Centre



Evening Maktab

Alhamdulillah, Birmingham Masjid and Dawah Centre (BMDC) established its Maktab in 2011 to provide quality Islamic education and nurture the next generation of Muslim leaders.

The Madrasah operates five days a week (Monday to Friday), from 4:30 PM to 6:30 PM, with a monthly fee of £45 per student.

Currently, 130 students are enrolled—70 boys and 60 girls—across four boys' classes, three girls' classes, and one Hifz class.

The Madrasah employs eight qualified teachers, and there remains a waiting list, highlighting the continued demand for expansion.

Although a separate Hifz class had been running previously, it was temporarily discontinued due to a shortage of qualified teachers.

To maintain high teaching standards, Br Nozmul Hussain conducted a teacher training session during the year to support staff development.

Key Achievements

Alhamdulillah, over the years, many of our boys and girls have successfully memorised Juz Amma and several other Surahs. Each student has memorised between 10–20 Ahadith with meanings and key lessons.

They have also studied the biographies of various Prophets, including the life of our beloved Prophet Muhammad (peace be upon him), and learned fundamental Fiqh, Adab, and Akhlaq. Lessons are age-appropriate and designed to ensure steady progress and spiritual growth.

We have now introduced a 8 years Alimiya programme, 3 years tajwid programme and 4 years khatam quran. Certificate will be issued for passing the following graduation levels:

- Completion of Qaida
- End of Year Alimiya exam
- Memorisation of Juz Ammah
- Completion of Khatam Quran 2nd time.
- Memorisation of whole quran
- Certificate of completion of all 8 years of Alimiya Exam

Maktab Head

Mawlana Muhammad Mahbubul Haque



Adult Education

Community education remains a cornerstone of BMDC's mission, with a focus on providing adults—especially elders—with access to authentic Islamic learning and practice.

Tajweed Circles:

- English-speaking brothers: Every Wednesday after 'Isha.
- Bangla-speaking group: Every Tuesday at 11:00 AM.
- Women's Tajweed class: Weekly sessions tailored for sisters.

Tafseer Classes:

A daily Bangla Tafseer session (Tafseerul Qur'an) is held after 'Isha prayer for brothers.

Adult Ta'lim Programme:

The centre delivers seven Ta'lim sessions weekly under the Muslim Community Association (MCA), strengthening Islamic knowledge and community cohesion.

Community Tea Party:

A monthly social gathering, co-led by MCA and BMDC, provides an opportunity for community bonding and engagement.



Religious Services

BMDC provides prayer facilities for both men and women, offering:

Five daily congregational prayers
Two Jumu'ah prayers every Friday.

Average daily attendance is around 80 worshippers, and Jumu'ah prayers attract around 400 congregants weekly. Attendance continues to grow, reflecting the Centre's strong community engagement.

Ramadan Activities

BMDC's "Welcome Ramadan" programme featured distinguished speakers, including Dr. Mahmud bin Sayeed, Dr. Zubair Rahim, and Br. Nozmul Hussain. Activities included youth talks, nasheeds, quizzes, and prize distributions.

During the blessed month:
Daily Iftar meals were provided to around 50 people.
Taraweeh prayers were led by a guest Qari from Egypt.

Halqah-e-Dhikr and lectures after every prayers were held from the 21st–29th Ramadan

10 Mu'takifeen were hosted with full Iftar and Suhoor provisions.

Prayer Timetables

Approximately 500 printed prayer timetables are distributed monthly, with digital versions available on the Centre's website.

Tarbiyyah Initiatives

BMDC organises regular Tarbiyyah programmes catering to different age groups to enhance spiritual development.

Short talks on good deeds and Hadith are delivered after Zuhr daily.

Weekly Qur'anic Tafseer and Darsul Hadith sessions feature renowned scholars from across the UK and abroad.

Eid Prayers and Qurbani

Eid prayers are held outdoors in the Centre's garden (weather permitting), with 400–500 attendees. Multiple Jama'ats are arranged as needed.

BMDC also facilitated Qurbani on behalf of donors through a charity partner in Bangladesh, performing 10 goat and 5 cow sacrifices this year.

Islam Awareness Project

Despite limited staffing, the Islam Awareness Project—also known as the New Muslim Support Project—has continued to operate successfully, Alhamdulillah.

This has been made possible through the dedication and perseverance of our brothers and sisters from the Muslim Community Association (MCA) Women’s Section, who have worked tirelessly to sustain the programme.

Throughout the year, the project has provided ongoing spiritual, educational, and emotional support to new Muslims. Alhamdulillah, two men and one woman embraced Islam this year.

These initiatives have helped new Muslims develop a deeper understanding of their faith and integrate positively within the wider Muslim community.

Hajj Training Programme

BMDC successfully organised a comprehensive Hajj Training Seminar to prepare pilgrims for the sacred journey. The training covered the essential rites, etiquettes, and spiritual significance of Hajj in accordance with the Qur’an and Sunnah.

Separate sessions were arranged for men and women, ensuring a comfortable and effective learning environment for all participants. A total of ten Hujjaj attended this year’s programme, benefitting from practical guidance and the opportunity to seek clarification on various aspects of Hajj.



Events

Public Conference:

In partnership with MCA Birmingham North, BMDC hosted a large community conference featuring Professor Mofizur Rahman, Atiqur Rahman Zilu, and Farid Miah. The event focused on the life and example of the Prophet Muhammad (peace be upon him) and concluded with a community meal.

Fajr Knights:

BMDC pioneered the Fajr Knights Programme, combining Fajr prayer, Adhkar, a motivational talk, breakfast, sports, and Salat al-Ishraq. Conducted from 23 December to 5 January, the programme engaged 20 boys aged 7–18, promoting regular Salah and spiritual discipline.

Tablets and computers were donated by Communtiy Foundation and books and gifts were donated by various musali.

Organisational Activities:

BMDC continues to work collaboratively with the Muslim Community Association (MCA) Regional Office to deliver a wide range of organisational and leadership development activities.

This year, the Birmingham North Branch hosted several key events, including the Central Leadership Training Camp for the MCA English Wing.

Additional training sessions and evening development programmes were conducted to strengthen community leadership, enhance coordination, and build capacity among volunteers and staff involved in the Centre's ongoing projects.

Winter Family Conference 2025:

Held on 5 January 2025, this inspiring event featured a talent show, essay writing, Nasheed, Qur'an recitation, and Kahoot quiz for youth aged 9–18. Over 200 young people attended, with separate facilities for brothers and sisters.

Spiritual Bayan (Bangla):

A heart-lifting sermon by Sheikh Atiqur Rahman Tariq attracted over 200 attendees, inspiring renewed commitment to faith and practice.

Laylatul Qadr Programme:

Special night programmes included Darsul Qur'an, Adhkar, Tahajjud, and communal Iftar and Suhoor, encouraging deep reflection and worship.



Marriage Services

BMDC provides a comprehensive marriage service, offering Islamic Nikah registration under the supervision of our authorised Imams.

The Centre ensures all procedures—from documentation to certificate completion—are handled smoothly. This year, 2 Islamic Nikahs were conducted, with a service fee of £200 per ceremony.

Family Counselling and Divorce Support

BMDC offers confidential family advice support based on Shari'ah principles. The service provides emotional, spiritual, and practical guidance to couples and families facing challenges.

Funeral Services

BMDC provides compassionate support to bereaved families through its funeral service, including:

Organising Janazah (funeral prayers)
This year, we facilitated arrangements for two deceased members.

Broadcasting Service

BMDC continues to operate its local scanner broadcast service, covering daily prayers and community events within a 5-mile radius. This year, 15 scanners were distributed.



Youth Services

The Youth Muslim Organisation (YMO) continues to thrive, with 35–50 young participants attending weekly sessions every Sunday after Zuhr. Activities include Qur’an and Hadith study, Tajweed, Islamic talks, and quiz competitions, fostering both learning and leadership.

Women’s Organisation

The BMDC Sisters’ Team, led by Sr. Asia Hoseen, with members Dr. Zainab and Sr. Mazkura Begum, continues to play a vital role in the Centre’s activities and fundraising.

A new Saturday Study Circle for girls aged 11–18 was launched alongside existing Bangla and English circles. Topics cover Tajweed, Hadith, Fiqh, Tafseer, and Seerah, supported by a formal curriculum. Regular Eid gatherings and coffee mornings also serve as platforms for interfaith engagement, welcoming non-Muslim guests.

Volunteers

BMDC volunteers remain the backbone of the Centre, assisting with all major activities:

Friday Jumu’ah: Managing parking, crowd flow, and donations.

Eid Day: Coordinating prayer arrangements and outdoor logistics.

Ramadan: Supervising Iftar, Taraweeh, and children’s attendance.

Donation Box Collections: Distributed and collected across Lozells and neighbouring areas.

Typically, 10–12 volunteers serve each major event, ensuring smooth operations and a welcoming environment for all attendees.



Maintenance and Renovation

Significant maintenance and improvement works were carried out this year, including:

Deep cleaning of masjid carpets

Removal of the old marquee to increase capacity for Friday prayers

BDMC Master Plan

This year Brother Nozmul and his team successfully advanced planning by getting the mosque recognised by the Council and opened by for us to move to the next phase of development.



Board of Trustee

Mr Nozmul Hussain
 Mr Lutfur Rahman Belal
 Mr Abdus Salam MD Masuam
 Ms Halima Begum
 Mr Syed Jamirul Islam
 Mr Abu Tahir MD Mukarram Hasan
 Mr Abdullah Mohammad Ismail
 Mr Farid Miah
 Ms Syeda Amrana Hasin
 Ms Farida Begum

Council of Management 2024-2025:

Chairman	Nozmul Hussain
Secretary	Maulana Mustakim Burhani
Treasurer	Mohammed Abdul Malik
Project Extension	Mawlana Mahbub Uddin
Repair and maintenance	Oli Miah
Volunteer group	Belal Uddin

MC Members:

Ataur Rahman Khondokar
 Mohammed Akhtaruzzaman
 Muhidur Rahman Chowdhury
 Atiq Hussain
 Hafiz Fakrul Haque

Staff List:

Head Teacher and Imam
 Mw Mahbubul Haque

Teacher
 M Abdullah al- Hadi

Imam and Freelance Teacher
 M Saidul Islam

Imam and Freelance Teacher
 M Minhaj Uddin

Freelance Teacher
 Nayeema Beheshti

Freelance Teacher
 Sajna Hussain

Freelance Teacher
 Syeda Jubaida Jahan

Freelance Teacher
 Lubaba Begum

**BIRMINGHAM MASJID
AND DAWAH CENTRE CIO**

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

Charity Commission Reference No: 1197916

CONTENTS

	Page
Reference and administrative details	1
Trustees' Report	2-3
Independent Examiner's Report	4
Receipts and payments account	5
Statement of assets and liabilities	6
Notes to the accounts	7

**BIRMINGHAM MASJID
AND DAWAH CENTRE CIO**

**REFERENCE AND ADMINISTRATIVE DETAILS
For the period ended 31 March 2025**

Charity reg. No: 1197916

Principal Office: Birmingham Masjid and Dawah Centre
Berners Street
Birmingham B19 2DR

Trustees:

Mr Nozmul Hussain

Mr Lutfur Rahman Belal

Mr Abdus Salam MD Masuam

Ms Halima Begum

Mr Syed Jamirul Islam

Mr Abu Tahir MD Mukarram Hasan

Ms Farida Begum

Mr Abdullah Mohammad Ismail

Mr Farid Miah

Ms Syeda Amrana Hasin

Bankers: Barclays Bank Plc
Birmingham, Kings Heath 3
Leicester LE87 2BB

**TRUSTEES' ANNUAL REPORT
For the period ended 31 March 2025**

Structure, Governance and management

Birmingham Masjid and Dawah Centre is registered as a Charitable Incorporated Organisation with Charity Commission under charity no: 1197916 on 14 February 2022. It is governed by its constitution adopted on 14 February 2022.

The executive Committee is responsible for the general control and management of the charity.

The executive committee meets quarterly and is responsible for all decisions taken in relation to running the charity and the community facilities and the activities provided by the charity. .

Objectives and activities

The Objects of the charity are:

- to advance the Islamic faith

-Holding prayer meetings, Lectures

- Public celebration of religious festivals

-Producing and distributing, broadcasting literature on Islamic Faith .

The charity plans to carry out wide range of activities in pursuance of its charitable aims. The executive committee consider that these activities and others, provide benefit to the local and wider community.

The main activities plan to undertake for the public benefit in relation to these objects include holding religious prayers and public celebration of religious festivals for local community

Statement of public benefit

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by Charity Commission in exercising their powers and duties. The public benefit of the charity's activities are outlined under (Objectives and activities) above.

Achievements and performance

Regular prayers arrangements were performed including Eid celebrations.

Also functions were held and scholars from other parts of UK were entertained. for ladies and teaching classes were also opened for religious lessons.

Financial review

The charity’s only source of income is donations received. Total receipts on ordinary unrestricted funds were £53,652 (2024- 32,996)

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the project , and are satisfied that systems are in place to mitigate our exposure to major risks.

Reserves policy

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which allow them to respond quickly to the needs of the Charity.

The report was approved by the Trustees on 20 October 2025 and signed on their behalf by Nozmul Hussain



..... Trustee

**BIRMINGHAM MASJID
AND DAWAH CENTRE CIO**

**Independent Examiner's Report to the Trustees of
Birmingham Masjid and Dawah Centre CIO**

I report on the accounts of Birmingham Masjid and Dawah Centre for the year ended 31 March 2025 which are set out on pages 5 to 9

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination..

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT

20 October 2025

784 Alum Rock Road
Ward End
Birmingham B8 2TE

**BIRMINGHAM MASJID
AND DAWAH CENTRE CIO**
Registered charity no: 1197916

RECEIPTS AND PAYMENTS ACCOUNTS

For the year ended 31 March 2025

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
RECEIPTS		
Donations & legacies	65,351	52,009
Charitable activities	58,690	52,009
Private loans	15,000	-
	-----	-----
TOTAL RECEIPTS	139,041	104,018
	=====	=====
PAYMENTS		
Walsall Masjid	31,340	-
Staff Salary	65,481	61,619
Taraweeh Gifts	4,000	-
Ramadan and Iftar cost	2,983	-
Water rates	-	600
Insurance	1,134	-
Heat and light	14,516	15,970
Telephone	558	-
Print and stationery	2,688	1,980
Repairs and maintenance	1,165	5,444
Equipment expenses	600	2,974
Cleaning and hygiene	992	132
Sundry expenses	75	-
Bank charges	102	59
Credit card charges	265	-
Legal and professional	648	200
Accountancy fee	2,300	800
	-----	-----
TOTAL PAYMENTS	128,847	89,778
	=====	=====
NET RECEIPTS/(PAYMENTS)	10,194	14,240
Brought forward bank balances adjustment	10,462	-
TOTAL CASH BROUGHT FORWARD	32,996	18,756
	-----	-----
TOTAL CASH CARRIED FORWARD	53,652	32,996
	=====	=====

**BIRMINGHAM MASJID
AND DAWAH CENTRE CIO
Registered charity no: 1197916**

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2025**

Cash funds	£ 2025	£ 2024
Cash at bank and in hand	53,652 =====	32,996 =====
Liabilities (unpaid at the year end)		
Accountancy fee	600 =====	2300 =====

**Approved by the Trustees on 20 October 2025 and signed on their behalf by
Nozmul Hussain**



.....
Nozmul Hussain -Trustee

**NOTES TO THE ACCOUNTS
For the period ended 31 MARCH 2025**

1. ACCOUNTING POLICIES

(a) Basis of preparation

The accounts have been prepared on a receipts payments basis as permitted under section 133 of the Charities Act 2011

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no trustee received nor waived any remuneration for the services or any reimbursement of expenses.

**BIRMINGHAM MASJID
AND DAWAH CENTRE CIO**

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

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CONTENTS

	Page
Reference and administrative details	1
Trustees' Report	2-3
Independent Examiner's Report	4
Receipts and payments account	5
Statement of assets and liabilities	6
Notes to the accounts	7

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Achievements and performance

Regular prayers arrangements were performed including Eid celebrations.

Also functions were held and scholars from other parts of UK were entertained. for ladies and teaching classes were also opened for religious lessons.

Financial review

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Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the project , and are satisfied that systems are in place to mitigate our exposure to major risks.

Reserves policy

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The report was approved by the Trustees on 20 October 2025 and signed on their behalf by Nozmul Hussain



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AND DAWAH CENTRE CIO**

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Ward End
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PAYMENTS		
Walsall Masjid	31,340	-
Staff Salary	65,481	61,619
Taraweeh Gifts	4,000	-
Ramadan and Iftar cost	2,983	-
Water rates	-	600
Insurance	1,134	-
Heat and light	14,516	15,970
Telephone	558	-
Print and stationery	2,688	1,980
Repairs and maintenance	1,165	5,444
Equipment expenses	600	2,974
Cleaning and hygiene	992	132
Sundry expenses	75	-
Bank charges	102	59
Credit card charges	265	-
Legal and professional	648	200
Accountancy fee	2,300	800
	-----	-----
TOTAL PAYMENTS	128,847	89,778
	=====	=====
NET RECEIPTS/(PAYMENTS)	10,194	14,240
Brought forward bank balances adjustment	10,462	-
TOTAL CASH BROUGHT FORWARD	32,996	18,756
	-----	-----
TOTAL CASH CARRIED FORWARD	53,652	32,996
	=====	=====

**BIRMINGHAM MASJID
AND DAWAH CENTRE CIO
Registered charity no: 1197916**

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2025**

Cash funds	£ 2025	£ 2024
Cash at bank and in hand	53,652 =====	32,996 =====
Liabilities (unpaid at the year end)		
Accountancy fee	600 =====	2300 =====

**Approved by the Trustees on 20 October 2025 and signed on their behalf by
Nozmul Hussain**



.....
Nozmul Hussain -Trustee

**NOTES TO THE ACCOUNTS
For the period ended 31 MARCH 2025**

1. ACCOUNTING POLICIES

(a) Basis of preparation

The accounts have been prepared on a receipts payments basis as permitted under section 133 of the Charities Act 2011

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no trustee received nor waived any remuneration for the services or any reimbursement of expenses.

BIRMINGHAM MASJID AND DAWAH CENTRE

England & Wales - Charity number 1197916

Accounts



BIRMINGHAM MASJID & DAWAH CENTRE

Annual Review
2023/24

Table of Contents

01	INTRODUCTION	
	Welcome from Trustee in Charge	3-4
02	CHILDREN & ADULT EDUCATION SERVICES	
	Evening Madrasa	5
	Adult Education	6
03	RELIGIOUS SERVICES	
	Religious Services	6
	Issues of Religion and Fatawaa	7
	Ramadan Provisions	7
	Prayer Timetable	8
	Tarbiyyah Programme	8
	Eid Prayers	8
	Hajj Training	9
	Islam Awareness Project	9
04	COMMUNITY SERVICES	
	Services for Marriage	10
	Funeral Ceremonies	10
	Service for Broadcasting	10
05	YOUTH SERVICE	
	Youth Program	11
	Sisters Facility	11
06	EVENTS	
	Winter Family Conference	12
	Public Conference	13
	Fajr Knights	13
	Bangla Bayan	13
	Workshops	13
07	PREMISES & FACILITIES	
	Premises and Facilities	14
	Maintenance and Renovation Work	14
	Mosque Extension	14-15
08	FINANCE	
	Finance	15
09	MANPOWER	
	Volunteers	16
	Staff List	16
	Council of Management 2023-2024	17
	Trustees of BDMC 2023-2024	17
10	CONTACT INFORMATION	
	Contact Us	18

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

إِنَّمَا يَعْمُرُ مَسَاجِدَ اللَّهِ مَنِ آمَنَ بِاللَّهِ وَالْيَوْمِ
الْآخِرِ وَأَقَامَ الصَّلَاةَ وَآتَى الزَّكَاةَ
وَلَمْ يَخْشَ إِلَّا اللَّهَ فَعَسَىٰ أَوْلِيكَ أَنْ يَكُونُوا مِنَ
الْمُهْتَدِينَ

(سورة التوبة ، الآية : 18)

The house of Allah (SWT) shall be maintained only by those who believe in Allah (SWT) and the Last Day; perform As-Salat , and give Zakat and fear none but Allah. It is they who are on true guidance.

(Surah At -Taubah, Verse: 18)

Welcome Message from Trustee in Charge

In the name of Allah ﷻ, the Most Gracious, the Most Compassionate. All praise belongs to Allah ﷻ, the Lord of the Universe, the Master of the Day of Judgement, who has who has guided us to the straight path and blessed us with the ability to perform righteous deeds. Indeed, our prayers, sacrifices, living, and dying are all for Allah, the Lord of the worlds. May peace and blessings be upon our beloved Prophet Muhammad ﷺ, his family, his companions, and all those who follow him until the Day of Judgement.

I recall with gratitude the first prayer held in this mosque on Monday, 20th February 2012. Myself alongside the Imam and a small group of locals, prayed our first Zuhr congregation—a momentous occasion. Before this, this building served as a house of vice, where Allah’s name was not remembered. After a long period without a building of our own, we were shown this building by Mw Mahbub Uddin. At that time, as the president of our dawah organisation, I had the privilege to advocate for the purchase of this disused pub. Today, twelve years later, the Birmingham Masjid and Dawah Centre has become a well-established and cherished landmark in this community.

Alhamdulillah, I am pleased to present our centre’s very first annual review report which captures the achievements of the services and work carried out by the centre. Key notable achievements this year which are detailed in the report include:

- We submitted a lawful development application and secured approval from the council to operate as a mosque in addition to a madrasa.
- Reviewed the maktab syllabus and curriculum and moved to the Nasiha text books for all our students, introducing termly exams and student ability based classes.
- Issued new terms and conditions to all staff to improve staff performance and well being.
- Introduced 10 new written policies in line with Charity Commission guidelines.
- Brought a Hafiz from Egypt for the first time to jointly lead the Taraweeh prayers and run quran and tajweed classes for adults.
- Organised adult educational sessions on Fiqh of Hajj and tafsir classes by our Imam, fiqh of Taharah by our Trustee in Charge after Fajr during Ramadan.
- Improved our prayer timetable design and information.
- Established a new information publicity on our mosque TVs
- Added new digital donation collection machines
- Introduced second Jummah to accommodate increased musalli numbers
- We now have female involvement to ensure sister representation in the running of the mosque facility, especially for sisters' prayer area.
- Organised workshops in partnership with Community Foundation to raise awareness on Covid and childhood immunisation.
- Reintroduced Community Iftar with 30 families providing food to just under 1000 iftari in Ramadan
- We have established a youth budget and a dedicated youth group to run weekly youth activities from the mosque in Partnership with Muslim Community Association EW Youth Group with sponsorship and financial support from Community Foundation.
- Organised Qiyamul Lyal and Fajr Knights challenge for youths

- We have set up our own internal payroll PAYE for staff
- We have established monthly finance reporting using a comprehensive Excel report template
- Discontinued landline which was not needed saving hundreds of pounds.
- New mobile phone and free sim card donated by Community Foundation for mosque use.
- We have saved £2000 insurance renewal payment by negotiating with other companies.
- Supported 22 masjid/centres/madrasah to collect at BMDC, raising for them £11,063.85

Looking Ahead

In the upcoming year, we aim to:

- Establish a well-structured food bank service and regular estate cleaning
- Establish a weekend madrasa with Arabic language and Alimiyya programme.
- Recruit a full time Hafiz with fluent Arabic and English
- Plan for a much-needed extension to the mosque and halls.

It is both an honour and a responsibility to serve as the trustee in charge of the Management Committee. I am deeply grateful for the mutual respect, dedication, and ikhlas demonstrated by all members, musallis, staff, and volunteers. As a human, I acknowledge my imperfections. I ask Allah ﷻ to forgive my mistakes and shortcomings and sincerely request your forgiveness if I have wronged or been unjust in any decision-making.

I extend my heartfelt gratitude to all of you for attending this annual gathering. I also thank the Management committee and volunteers for their unwavering support and tremendous contributions over the past year. We pray to Allah ﷻ to accept our righteous deeds, forgive our shortcomings, and bestow His mercy upon the volunteers, trustees, musallis, and well-wishers who dedicated their time, wealth, and efforts to establishing and maintaining this centre.

Jazakum Allahu Khairan



Nozmul Hussain
Trustee in Charge
Birmingham Masjid and Dawah Centre

CHILDREN & ADULT EDUCATION SERVICES

Evening Madrasah

Alhamdulillah, BMDC started children's education service by opening its Maktab in 2012. The Madrasah operates five days a week, from Monday to Friday. Classes are held daily from 4:30pm to 6:30pm. The monthly fee for each student is £40. A £5 discount is offered if there is more than two children from the same household. This year there was 130 students studying at the Madrasah, consisting of 70 boys and 60 girls. The institution has four boys' classes and three girls' classes, and one boys hifz class. There is a waiting list of students, indicating a demand to open additional classes. The Madrasah has conducted one teacher training session lead by the trustee in charge to ensure the continuous development of staff.



Alhamdulillah, most of the boys and girls have memorised Juz Amma and other Surahs. Each student has memorised at least 10-20 Ahadith along with their meanings and key points. As per the new curriculum and syllabus introduced by the Trustee in Charge students have been studying the basic biographies of several prophets, including our Prophet Muhammad (peace be upon him). They have learned fundamental Fiqh, read the books on Adab and Akhlaq, and learned the rules of Salah, including how to lead the Janaza prayer. In the Hifz class, three boys have memorised approximately 14 Juz, while the rest have memorised up to 10 Juz. Children are now allocated to class based on ability and are no longer in mixed ability class.

CHILDREN AND ADULT EDUCATION SERVICES

Adult Education

Birmingham Masjid and Dawah Centre offers a number of adult provision to support the need in the community.

Tajweed course for adults: Tajweed Circle is held every Wednesday at 11 am for Bangla-speaking people and after isha for English-speaking brothers and every Tuesday at 11 am tajweed classes for women are held.

Weekly Bangla Tafsir for men following the Isha prayer.

Our centre regularly offered adult talim program, through the Muslim Community Association Birmingham North units at various times each week. We also host a community tea gathering once a month, open to local volunteers and Musali.

RELIGIOUS SERVICES



Birmingham Masjid and Dawah Centre is known for its facilities for both male and female congregations. The Jumu'ah and five times daily prayers are held at the Birmingham Masjid And Dawah Centre, which is open year-round for anyone to offer their Salaah. The congregation where the five daily prayers are held has an average attendance of 80 people during the past year; on Fridays, the number rises to around 400 for the Jumu'ah prayer, depending on the holidays. Congregational prayer attendance is constantly rising, which puts more demand on the mosque's infrastructure and utilities.

RELIGIOUS SERVICES

Issues of Religion and Fatawaa

Our Imam has worked and continue to work to help the community uphold the morals and duties of our deen. Alhamdulillah, our highly qualified Imaam is equipped with the knowledge and information necessary to address the vast majority of queries and problems.

Ramadan Provisions



During Ramadan 20 rakat Tarawih prayers were held after Isha prayer. Alhamdulillah this year for the first time we had a sheikh from Egypt to jointly lead taraweeh prayer. We also reintroduced Iftar provision where 30 families took part to provide just under 1000 iftaris to break fast. We had 10 Mut'takifeen registered to spend the final ten nights of Ramadan in the mosque this year who were provided with sheri and Iftar along with their own private chambers.

Welcome Ramadan programme was called on 3rd March. Our respected guest Dr Mahmud bin Sayeed and Dr Zubair Rahim spoke at the event hosted by our Trustee in Charge. In addition we also arranged talks for youths, nasseed and quiz competition with prize sponsored by Community Foundation

During the auspicious month of Ramadan, the mosques offered a variety of extra services and amenities which included fiqh lessons after fajr, short nasiha after Asr and before Isha.

RELIGIOUS SERVICES

Prayer Timetable

The timetable was redesigned to make it more pleasing to look at and read. New services of BMDC were added and old adverts not being paid removed. Jamaah times are adjusted within fiqh guidance to make it convenient for our Musali to attend. The BMDC continued to distribute its prayer timetables throughout mosallies. Approximately 500 timetables are printed every two month. The timetable is also available to view online in our website.

Tarbiyyah Programme



To meet the spiritual requirements of various age groups and assist them in becoming better Muslims, we organised regular tarbiyyah programmes. These programmes were further supported through regular hadith and “good deeds” discussions after each zuhr prayer. Alongside weekly Islamic programs such as the Qur’anic Tafseer, Darsul Hadith, a number of renowned speakers both from the UK as well as from abroad, were invited to the Centre throughout the year to deliver sermons, talks and lectures, aimed at all aspects of Muslim life. These were very well received by the community.

Eid Prayers

We have been holding the Eid Jamaat outside in our yard since last few years if the weather permits. Over the past year, the number of Muslims at the Eid Jamaat has ranged from 400 to 500, depending on whether or not other mosques are also celebrating Eid on the same day. The Centre hosted 3 Jamaats in order to sustain the massive turnout. The Centre has also organised Qurbani to support individuals who needed assistance performing Qurbani through a charity trust in Bangladesh. This year we conducted Qurbani of 5 cows and 10 Goats..

RELIGIOUS SERVICES



Hajj Training

To instruct pilgrims on the rites of the holy Hajj, a Hajj training has been held. The arrangements for men and women were different. There were about 10 Hujjaj who took part in this auspicious training.



Islam Awareness Project

We have continued to assist and encourage new converts to Islam. This year, two men and one woman took their shahadah with us.

COMMUNITY SERVICES

Services For Marriage

To facilitate a smooth transition into married life, our marriage service provides in house and site visits to conduct nikkah and certificate signing. We will charge £200 for the nikkah service.

Funeral Ceremonies

Funeral services are among the most important services we provide during the most difficult times for the family of the deceased. This year we conducted funeral services to 2 deceased persons.

Our services include:

- Arrangements for Janazah (funeral) prayers
- Making arrangements for a local burial

Service for Broadcasting

This year, we maintained our scanner service, which broadcasts all of the public events hosted at the Centre in addition to the regular prayers. Our scanning service now operates within a 5-mile radius of the Centre. We sold 15 / scanners to the general public this year.



YOUTH SERVICE

Youth Program

The Youth program is still growing. Approximately 35 to 50 young people presently attend the weekly sessions, which are still held every Sunday after the Zohr prayer. Children take part in Qur'anic classes, Tajweed classes, Dars e Qur'an, Dars e Hadith, and other study circles as part of the program. These kinds of programs inspire young people, who then ask for more of them, and parents value them, particularly the quiz competition.



Sisters Facility

There is now a study circle every weekend for girls aged 11 to 18 covering Tafseer, Hadith, Fiqh, Tajweed, and the Prophet's Seerah (SAW), as well as contemporary issues. For the children's circle a formal curriculum was developed to try to give them sufficient and necessary education about Islam. Weekly Arabic and Tajweed courses have also been introduced this year. In addition, Eid gatherings and coffee mornings are held regularly, to which non-Muslims are also invited. The work is lead by our volunteer sisters Asia Hoseen, Dr. Zainab and Mazkura Begum.

EVENTS

Winter Family Conference

The Winter Family Conference was held on 24 December. It was a highly inspiring event, including Quran recitation, a talent show, essay writing, story writing, Naseed, and a Talk and Quiz competition (Kahoot) for boys and girls aged 9-11 and 12-18. All participants were given prizes. The event was joined by Hasan Kawsur Ahmed, Dilowar Hussain Khan, Sheikh Shahid Ullah Azhai, and Nozmul Hussain. It was segregated for brothers and sisters, and approximately 200 young people attended; we also served them food. It was a collaboration between Birmingham North, EW, and Sandwell branch.



EVENTS

Public Conference

BMDC organised a conference in collaboration with MCA Birmingham North, inviting professor Mofizur Rahman, Atiqur Rahman zilu, and Farid Miah. A large number of people attended. The honourable guest highlighted the life of our beloved Prophet (pbuh) and encouraged the audience to follow in his footsteps. After the conference, food was served to the audience.

Fajr knights

Alhamdulillah, the events were organised by The Birmingham Masjid and Dawah Centre for the first time, after fajr salah and includes Adhkar, a brief conversation, breakfast, sports, and salatul Ishraq. It run from 23rd December and concluded on 5th January, open to children aged 7 to 18. There were about 20 boys that came who were awarded prizes. Our goal was to encourage boys to become more steadfast in their faith and develop the habit of attending salaah. Our young talents spoke about a variety of pertinent topics. The breakfast expenses were covered by Community Foundation.

Bangla Bayan

We organised a Bangla talk delivered by Sheikh Atiqur Rahman Tariq sahib. Approximately 200 people attended this auspicious event.. In this event the speaker advised the audience to be practicing Muslim in this country, so that other religious people could be encouraged to be Muslim and try to understand the reality of Islam.



Workshops

We held a talk to raise awareness of the scourge of Islamophobia on the community. Abdullah Saif from a local organisation was the main speaker.

Workshops in partnership with Community Foundation were also conducted to raise awareness of Covid support services and need to improve childhood immunisation.

PREMISES AND FACILITIES

After many years of waiting, a submission was made for lawful development certificate to approve us to use the building as a masjid in addition to a madrasah. Alhamdulillah the submission made by the trustee in charge was approved by the council. We will now be looking at making a planning application to extend the building.

The premises continues to be used regularly by eight different groups/bodies who use it to run EXCO meetings, unit meetings, review meetings, TS, TC and qiyam ul lyal. The user group comprises 8 different groups:

1. Birmingham North Branch
2. Lozells Unit
3. Handsworth unit
4. Sisters Unit
5. English Wing
6. Sandwell Branch
7. Regional Team
8. BMDC Management Committee

We have introduced a booking system to ensure there is no clash with dates. There has been occasions where lights, heating/cooling has been accidentally left on overnight. This is something that needs to be better managed.

Maintenance and Renovation Work

The major maintenance work carried out are as follows:

- Masjid carpet washed and major mosque spring clean.
- we have fixed a new door in the Wudu area as per health and safety requirements
- Sound system repaired in the ladies' prayer room
- The old marquee in the courtyard was removed and sold as it was damaged by the wind.
- Wudhu area tap and seats replaced
- Improved chemical storage to prevent access by children

Mosque Extension

Alhamdulillah, following securing the licence to operate as a mosque, our ambition is to submit an application for an extension at the rear yard to increase our masjid and madrasa capacity. We will be seeking to engage a professional company to work with us to maximise on the limited space to cater for the need of the community. We will conduct consultation with our musali, trustees, and volunteers to decide what we want to use the space for. Below is some draft drawings of the potential of the building.

PREMISES AND FACILITIES

Building elevation with a proposed design showing front, side and rear elevation.



FINANCE

Alhamdulillah we have established a new finance report and monitoring system. All income and expenditure are now properly recorded into an Excel template which is used to prepare a monthly report.

We have now costed each payment items for staff to make it each to calculate salary. We have set up our own internal payroll PAYE to calculate staff NI and Tax and pay HMRC accordingly. The work is done by the Trustee in Charge.

MANPOWER

Volunteers

The volunteers team has remained supportive of the BMDC and is always working to make the centre better while meeting all of Musalli's needs. Due to their extensive involvement in all facets of BMDC, the members have emerged as Musalli's primary communication channel. Below is a summary of the operations and activities:

Friday Jum'ah events Activities are organised by the team. These include taking care of the road parking control, guiding Musalli inside and making sure all available spaces are used, gathering donations within the mosque, and ushering them out. Typically, 5-7 members participate in these roles.

Eid Day: The volunteer team plans every event from Faj'r Salah to the final Jamaat of the day on Eid Day. On this day, about 10 volunteer members give their time.

Ramadan: The members help with iftar distribution, cleaning, water distribution, and supervising children inside the mosque.

Staff List

No	Name	Job Title
1	Mahbubul Haque	Head Teacher and Imam
2	M Saidul Islam	Imam and Teacher
3	M Minhaj Uddin	Imam and Teacher
4	M Abdullah al- Hadi	Teacher
5	Nayeema Beheshti	Teacher
6	Sajna Hussain	Teacher
7	Syeda Jahan	Teacher
8	Lubaba Begum	Teacher
9	Luthfur Rahman Belal	Imam (Volunteer)

MANPOWER

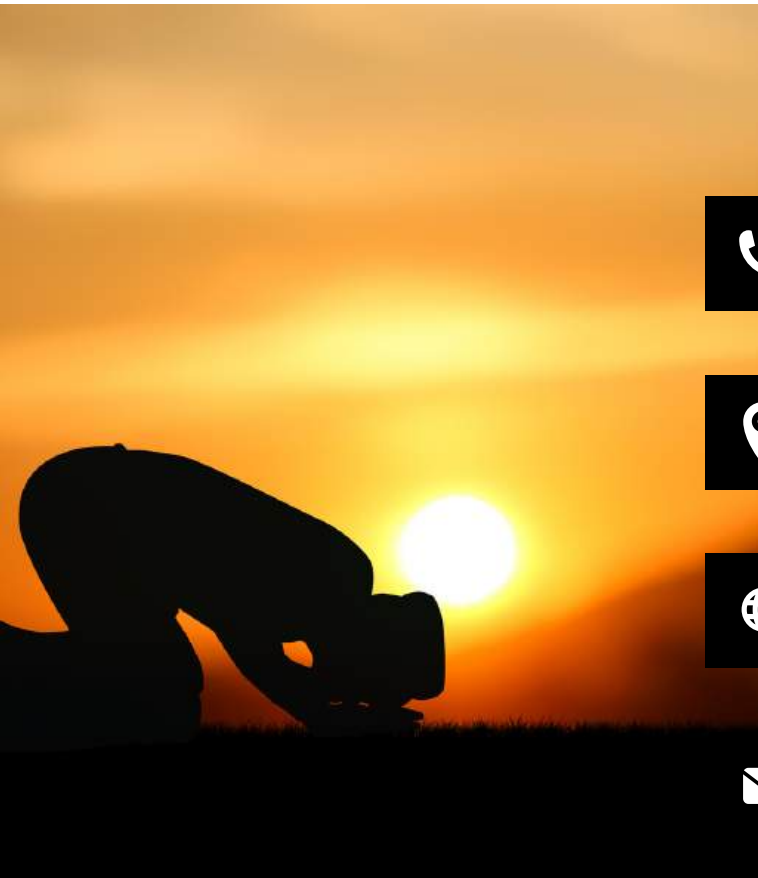
Council of Management 2023-2024

Centre In Charge	Nozmul Hussain
Office Secretary	Maulana Mustakim Burhani
Religious	Maulana Saif Uddin
Treasurer	Muhidur Rahman Chowdhury
Assistant Treasurer	Atik Hussain
Maintenance	Oli Miah
Premises	Abdul Malik
Volunteers	Belal Uddin
Extension	Maulana Mahbub Uddin
Ex Officio/Imam	Maulana Mahbubul haque

Trustees of BMDC 2023/24

1. Halima Begum
2. Syed Jamirul Islam
3. Abu Tahir Md Mukarram Hasan
4. Abdullah Mohammad Ismail
5. Luthfur Rahman Belal
6. Farid Miah
7. Syeda Amrana Hasin
8. Farida Begum

CONTACT INFORMATION



Our Contact



Phone :

07823464193



Address :

148 Gerrard St, Lozells,
Birmingham, B19 2DR



Website :

www.bmdcmasjid.org.uk



Email:

bmdcmasjid@gmail.com

Charity Registration Number:- 1197916

Birmingham Masjid and Dawah Centre

Report and Accounts

31 March 2024

Report and accounts for the year ended 31 March 2024

Contents

	Page
Charity information	
Birmingham Masjid and Dawah Centre Annual Report	1
Statement of directors' responsibilities	9
Independent Auditors' Report	10
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Statement of total recognised gains and losses	13
Movements in funds	14
Revaluation reserves	14
Revenue Funds	15
Fixed Asset funds	15
Income and Expenditure account	16
Summary of funds	16
Balance sheet	17
Cash flow statement	18
Notes to the accounts	19

Birmingham Masjid and Dawah Centre Annual Report for the year ended 31 March 2024

The Birmingham Masjid and Dawah Centre present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Birmingham Masjid and Dawah Centre.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1197916.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The organisation is constituted and registered as a charity with the Charity Commission dated the 14 February 2022. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The principal operating address, telephone number, email and web addresses of the charity are:-

148 Berners Street

Birmingham B19 2DR

Telephone 07823464193

Email Address: bmdcmasjid@gmail.com

Website: www.bmdcmasjid.org.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The following persons served as Trustee during the year ended 31 March 2024 :-

Farid Miah

Abdus Salam MD Masum

Abdullah Mohammed Ismail

Farida Begum

Halima Begum

Abu Tahir Mukarram Hasan

Amrana Hasin

Farid Miah

Syed Jamirul Islam

Lutfur Rahman Belal

Nozmul Hussain

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Birmingham Masjid and Dawah Centre Annual Report for the year ended 31 March 2024

Full details of the activities undertaken by the charity are captured in the annual review report.

In summary the charity has conducted five daily Prayer facilities for the Muslim worshippers. Religious teaching and learning facility has been provided daily in the evening supplementary classes for young people, along with weekly lectures and seminars for adults.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The charity has a strong impact on the local community by their local activities and also have many networks with local organisations and charities, this makes the charity more stronger and improves their ability to provide a better service to their worshipers, students and the local community at large.

Details of The Auditor

Nawaz Ali
Member of Certified Public Accountants
98 Lozells Road
Birmingham
B19 2TB

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make

themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of the Directors ' and Birmingham Masjid and Dawah Centre Responsibilities

Annual Report for the year ended 31 March 2024

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations. The Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Birmingham Masjid and Dawah Centre determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP) .

In particular, the Companies Act 2006 and charity law require the Board of Birmingham Masjid and Dawah Centre to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Birmingham Masjid and Dawah Centre are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Birmingham Masjid and Dawah Centre are also responsible for the contents of the Birmingham Masjid and Dawah Centre report, and the statutory responsibility of the auditor in relation to the Birmingham Masjid and Dawah Centre report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 20.

Birmingham Masjid and Dawah Centre Annual Report for the year ended 31 March 2024

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 22 December 2024.



Nozmul Hussain
Director and Trustee
22 December 2024

Independent Auditors' Report to the Birmingham Masjid and Dawah Centre of the charitable company on the accounts for the year ended 31 March 2024

Introduction

Limitation of liability

This report is made solely to the Birmingham Masjid and Dawah Centre of the charitable company, as a body, in accordance with the requirements of Section 475 of the Companies Act 2006. Our work has been undertaken so that we might state to the Birmingham Masjid and Dawah Centre those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume liability or responsibility to anyone other than the Birmingham Masjid and Dawah Centre as a body, for our work, for this report or for the opinions we have formed.

Basis for our opinion

We have been appointed as auditors under The Companies Act 2006 and report in accordance with the requirements of that Act.

We conducted our audit in accordance with International Standards on Auditing (ISAs-UK), issued by the Financial Reporting Council, and applicable law. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in England & Wales, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

As described on page 9, the charitable company's Birmingham Masjid and Dawah Centre, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Birmingham Masjid and Dawah Centre, who are charged with governance, are responsible for overseeing the charitable company's financial reporting process.

Management is responsible for the preparation of the financial statements in accordance with charity law of the jurisdiction of England & Wales and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs-UK will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our responsibility is to audit and express an opinion on the financial statements in accordance with relevant legal and regulatory requirements and ISAs-UK. Those standards require us to comply with the Ethical Standards for Auditors published by the Financial Reporting Council and to:-

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, to design and perform audit procedures responsive to those risks and to obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

To obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate for the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charity's internal control;

To evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the charity;

To conclude on the appropriateness of the charity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern;

To evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a fair presentation.

We are required to report to the Birmingham Masjid and Dawah Centre our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

We are also required to report to you if, in our opinion, the Birmingham Masjid and Dawah Centre Annual Report is consistent with the financial statements, if the charitable company has not kept adequate accounting records, if the charitable company's financial statements are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Birmingham Masjid and Dawah Centre remuneration and transactions with the charitable company is not disclosed.

In addition, we read all the financial and non-financial information in the Birmingham Masjid and Dawah Centre Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

We conducted our audit in accordance with ISAs-UK and in accordance with the Practice Note 'The Audit of Charities in the United Kingdom', revised in March 2012.

We are required to plan and perform our audit so as to meet the above requirements and to obtain all the information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In the course of our audit, we communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

Assistance with accountancy and tax matters

In accordance with the exemption provided by APB Ethical Standard - Provisions Available for Smaller Entities, we have prepared and submitted the charitable company's returns to the tax authorities and assisted with the preparation of the accounts.

Prior Year figures

The charitable company was exempt from the requirements of a statutory audit in the prior period and availed itself of this exemption. Accordingly, the comparative figures for the prior period have not been audited, and our opinion does not extend to those figures, except where they impact on balances brought forward to the year ended 31 March 2024.

Eligibility of auditor and status of audit

We confirm that we are eligible under Part 42 of the Companies Act 2006 to conduct this audit, and that this report is a report in respect of an audit carried out under the Act and in accordance with the related regulations.

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements *in* accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Birmingham Masjid and Dawah Centre have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), . We concur with this approach, and any references in our report to the regulations should be read subject to this comment.

Opinion on the Financial Statements

In our opinion, the accompanying charitable company's financial statements:

Give a true and fair view of the state of affairs of the charitable company as at 31 March 2024 and of its Income and Expenditure for the financial year then ended and, in particular, the financial statements

have been properly prepared, in all material respects, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to entities of its size; and

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006; and

and have been prepared in accordance with the methods and principles required by the FRS102 Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), and those methods and principles have been followed.

Opinion on other matters prescribed by the Companies Act 2006.

In our opinion the information given in the Birmingham Masjid and Dawah Centre Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters upon which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you, if in our opinion:

adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

the financial statements are not in agreement with the accounting records and returns; or

if information specified by law regarding Birmingham Masjid and Dawah Centre remuneration and transactions with the charity is not disclosed.

we have not received all the information and explanations we require for our audit; or

the Birmingham Masjid and Dawah Centre were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Birmingham Masjid and Dawah Centre Annual Report.

Signed:-



Nawaz All

Senior Statutory Auditor

For and on behalf of Redwood Accountants CPA - Registered Auditors

This report was signed on 22 December 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	52,009		52,009	55,619
Charitable activities	A2	52,009		52,009	
Total income	A	104,018		104,018	55,619
Expenditure on:					
Raising funds	81				36,863
Charitable activities	82	89,778		89,778	
Total expenditure	B	89,778		89,778	36,863
Net income for the year		14,240		14,240	18,756
Net income after transfers	A-B-C	14,240		14,240	18,756
Net movement in funds		14,240		14,240	18,756
Reconciliation of funds:-	E				
Total funds brought forward		18,756		18,756	
Total funds carried forward		32,996		32,996	18,756

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	18,756		18,756	
Recognised gains and losses before transfers	14,240		14,240	18,756
	32,996		32,996	18,756
Closing revenue funds	32,996		32,996	18,756

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	32,996		32,996	18,756

The notes attached on pages 19 to 20 form an integral part of these accounts.

Birmingham Masjid and Dawah Centre
Income and Expenditure Account for the year ended 31 March 2024 as required by the
Companies Act 2006

	2024	2023
	£	£
<i>Income</i>		
Income from operations	104,018	55,619
Investment income		
Gross income in the year before exceptional Items	<u>104,018</u>	<u>1515,519</u>
Gross income in the year including exceptional items	<u>104,018</u>	<u>55,619</u>
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	89,778	
Fundraising costs		36,863
Realised losses on disposals of social investments which are programme related		
Total expenditure in the year	<u>14,240</u>	<u>18,756</u>
Net income before tax in the financial year	<u>14,240</u>	<u>18,756</u>
Tax on surplus on ordinary activities		
Net income after tax in the financial year	<u>14,240</u>	<u>18,756</u>
Retained surplus for the financial year	<u>14,240</u>	<u>18,756</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 20 form an integral part of these accounts.

Balance Sheet as at 31 March 2024

	SORP	2024	2023
	Note Ref	£	£
Current assets	8		
Bank		82,596	
Liabilities			
Karz e Hasana (community loans)		46,600	
<i>Builders</i>		<u>3,000.00</u>	_____
The total net assets of the charity		32,996	_____
		_____	_____

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

32,996

Unrestricted Funds

Unrestricted Revenue Funds	D3	32,996
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Designated Funds

Total charity funds

32,996

The 'SORP Ref indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The members have required the company to obtain an audit in accordance with section 476 of the Act, and the report of the Companies Act auditor is on page 11.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Nozmul Hussain

Trustee

Approved by the board of trustees on 22 December 2024

		2024 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>23,240</u>	<u>18,756</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u> </u>	<u> </u>
Overall cash provided by all activities	A+B+C	<u>23,240</u>	<u>18,756</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2024		23,240	18,756
Cash and cash equivalents at 1 April 2023		18,756	
Change in cash and cash equivalents due to exchange rate movements		<u> </u>	<u> </u>
Cash at bank and in hand less overdrafts at 31 March		<u>41,996</u>	<u>18,756</u>

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	14,240	18,756
Net cash provided by operating activities	<u>A 23,240</u>	<u>18,756</u>
Analysis of cash and cash equivalents		
	2024	2023
	£	£
Notice deposits - (less than 3 months)		
Total cash and cash equivalents	<u>41,996</u>	<u>18,756</u>

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

Under 3.38 and to comply with 3.14, if there are no uncertainties about going concern this MUST be stated. Under 3.39, if there are uncertainties details must be given. Enter text here to comply

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to **31 March 2024**, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Policies relating to categories of income and income recognition.

Nature of Income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be

received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost

adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row 84 of the Statement of Financial Activities.

Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row 84 of the Statement of Financial Activities

Intangible assets

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Karz e hasana (Worshiper community loan) of £46600

Builder payment due of £3000

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account **as** they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities. **may need rewording, especially if the charity is registered for VAT**

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

N/A

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 112 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	61,619	
Total salaries, wages and related costs	61,619	

The average number of part time staff employed in the year was	3
The average number of full time staff employed in the year was	3
The estimated full time equivalent number of all staff employed in the year was	3

The estimated equivalent number of full time staff deployed in different activities In the year was:-

Engaged on charitable activities	1
Engaged on publicity activities	1
Engaged on fundraising activities	1
Engaged on management and administration	1
The estimated full time equivalent number of all staff employed as above	3

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

8 Defined benefit pension scheme

None

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Heritage assets not included in the accounts

None

11 Investment pooling schemes and arrangements

12 This charity as a subsidiary of another organisation

13 Loans to trustees included in debtors

14 Guarantees made by the charity on behalf of trustees

15 Charitable commitments not recognised as provisions or commitments in the accounts

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by
2015

This analysis is classified by conventional nominal descriptions and not by activity.

27 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Donations and gifts from individuals			
	52,009		52,009
Total donations and gifts from individuals	52,009		52,009
Total Donations, Grants and Legacies			
Total Donations, Grants and Legacies A1	52,009		52,009

28 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Primary purpose and ancillary trading Sale of goods and services in accordance with the charity's objects	52,009		52,009
Total Primary purpose and ancillary trading	52,009		52,009

29 Total Income from charitable activities

Current year Current year Current year

<i>Current year</i>	Unrestricted Funds	Restricted Funds	Total Funds
	2024	2024	2024
	£	£	£
Total income from charitable trading	52,009		52,009
Total from charitable activities A2	<u>52,009</u>		<u>52,009</u>

30 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2024	2024	2024
	£	£	£
Gross wages and salaries - charitable activities	61,619		61,619
Total direct spending 82a	<u>61,619</u>		<u>61,619</u>

31 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2024	2024	2024
	£	£	£
Premises Expenses			
Light heat and power	15,970		15,970
Cleaning and waste management	132		132
Premises repairs, renewals and maintenance	5,444		5,444
Water	600		600
Administrative overheads			
Stationery and printing	1,980		1,980
Equipment expenses	2,974		2,974
Professional fees paid to advisors other than the auditor or examiner			
Accountancy fees other than examination or audit fees	800		800
Other legal and professional	200		200
Financial costs			
Bank charges	59		59
Support costs before reallocation	<u>28,159</u>		<u>28,159</u>

Total support costs - Current Year	<u>28,159</u>	<u>28,159</u>
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The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

32 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2024	2024	2024
		£	£	£
Total direct spending	82a	61,619		61,619
Total support costs	82d	28,159		28,159
Total charitable expenditure	82	<u>89,778</u>		<u>89,778</u>

33 Expenditure on raising funds and costs of investment management

Cost of fundraising activities		<u> </u>	<u> </u>	<u> </u>
Total fundraising costs	81	<u> </u>	<u> </u>	<u> </u>

All the expenditure in the prior year was unrestricted.

This analysis is classified by activity and not by conventional nominal descriptions.

34 Analysis of income by activity

	SOFA ref	2024	2023
		£	£

Activity

Income from charitable activities

52,009

Summary of Total Income, including the items above

Charitable activities	A2	52,009	
Donations & Legacies	A1	52,009	55,619
Total income as shown in the SOFA	A	104,018	55,619

Categories of income

Income from exchange transactions		104,018	55,619
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35 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£

A1. Expenditure on charitable activities directly attributable to activities

61,619

83. Premises Expenses

22,146

84. Administrative overheads

4,954

85. Professional Fees

1,000

86. Financial costs

59

Total charitable expenditure

89,778

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 32

36 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2024 £	Fundraising activities 2023 £
Direct fundraising costs		36,863
Indirect fundraising costs:-		

Charity Registration Number:- 1197916

Birmingham Masjid and Dawah Centre

Report and Accounts

31 March 2024

Report and accounts for the year ended 31 March 2024

Contents

	Page
Charity information	
Birmingham Masjid and Dawah Centre Annual Report	1
Statement of directors' responsibilities	9
Independent Auditors' Report	10
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Statement of total recognised gains and losses	13
Movements in funds	14
Revaluation reserves	14
Revenue Funds	15
Fixed Asset funds	15
Income and Expenditure account	16
Summary of funds	16
Balance sheet	17
Cash flow statement	18
Notes to the accounts	19

Birmingham Masjid and Dawah Centre Annual Report for the year ended 31 March 2024

The Birmingham Masjid and Dawah Centre present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Birmingham Masjid and Dawah Centre.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1197916.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The organisation is constituted and registered as a charity with the Charity Commission dated the 14 February 2022. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The principal operating address, telephone number, email and web addresses of the charity are:-

148 Berners Street

Birmingham B19 2DR

Telephone 07823464193

Email Address: bmdcmasjid@gmail.com

Website: www.bmdcmasjid.org.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The following persons served as Trustee during the year ended 31 March 2024 :-

Farid Miah

Abdus Salam MD Masum

Abdullah Mohammed Ismail

Farida Begum

Halima Begum

Abu Tahir Mukarram Hasan

Amrana Hasin

Farid Miah

Syed Jamirul Islam

Lutfur Rahman Belal

Nozmul Hussain

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Birmingham Masjid and Dawah Centre Annual Report for the year ended 31 March 2024

Full details of the activities undertaken by the charity are captured in the annual review report.

In summary the charity has conducted five daily Prayer facilities for the Muslim worshippers. Religious teaching and learning facility has been provided daily in the evening supplementary classes for young people, along with weekly lectures and seminars for adults.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The charity has a strong impact on the local community by their local activities and also have many networks with local organisations and charities, this makes the charity more stronger and improves their ability to provide a better service to their worshipers, students and the local community at large.

Details of The Auditor

Nawaz Ali
Member of Certified Public Accountants
98 Lozells Road
Birmingham
B19 2TB

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make

themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of the Directors ' and Birmingham Masjid and Dawah Centre Responsibilities

Annual Report for the year ended 31 March 2024

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations. The Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Birmingham Masjid and Dawah Centre determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP) .

In particular, the Companies Act 2006 and charity law require the Board of Birmingham Masjid and Dawah Centre to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Birmingham Masjid and Dawah Centre are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Birmingham Masjid and Dawah Centre are also responsible for the contents of the Birmingham Masjid and Dawah Centre report, and the statutory responsibility of the auditor in relation to the Birmingham Masjid and Dawah Centre report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 20.

Birmingham Masjid and Dawah Centre Annual Report for the year ended 31 March 2024

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 22 December 2024.



Nozmul Hussain
Director and Trustee
22 December 2024

Independent Auditors' Report to the Birmingham Masjid and Dawah Centre of the charitable company on the accounts for the year ended 31 March 2024

Introduction

Limitation of liability

This report is made solely to the Birmingham Masjid and Dawah Centre of the charitable company, as a body, in accordance with the requirements of Section 475 of the Companies Act 2006. Our work has been undertaken so that we might state to the Birmingham Masjid and Dawah Centre those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume liability or responsibility to anyone other than the Birmingham Masjid and Dawah Centre as a body, for our work, for this report or for the opinions we have formed.

Basis for our opinion

We have been appointed as auditors under The Companies Act 2006 and report in accordance with the requirements of that Act.

We conducted our audit in accordance with International Standards on Auditing (ISAs-UK), issued by the Financial Reporting Council, and applicable law. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in England & Wales, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

As described on page 9, the charitable company's Birmingham Masjid and Dawah Centre, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Birmingham Masjid and Dawah Centre, who are charged with governance, are responsible for overseeing the charitable company's financial reporting process.

Management is responsible for the preparation of the financial statements in accordance with charity law of the jurisdiction of England & Wales and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs-UK will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our responsibility is to audit and express an opinion on the financial statements in accordance with relevant legal and regulatory requirements and ISAs-UK. Those standards require us to comply with the Ethical Standards for Auditors published by the Financial Reporting Council and to:-

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, to design and perform audit procedures responsive to those risks and to obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

To obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate for the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charity's internal control;

To evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the charity;

To conclude on the appropriateness of the charity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern;

To evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a fair presentation.

We are required to report to the Birmingham Masjid and Dawah Centre our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

We are also required to report to you if, in our opinion, the Birmingham Masjid and Dawah Centre Annual Report is consistent with the financial statements, if the charitable company has not kept adequate accounting records, if the charitable company's financial statements are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Birmingham Masjid and Dawah Centre remuneration and transactions with the charitable company is not disclosed.

In addition, we read all the financial and non-financial information in the Birmingham Masjid and Dawah Centre Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

We conducted our audit in accordance with ISAs-UK and in accordance with the Practice Note 'The Audit of Charities in the United Kingdom', revised in March 2012.

We are required to plan and perform our audit so as to meet the above requirements and to obtain all the information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In the course of our audit, we communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

Assistance with accountancy and tax matters

In accordance with the exemption provided by APB Ethical Standard - Provisions Available for Smaller Entities, we have prepared and submitted the charitable company's returns to the tax authorities and assisted with the preparation of the accounts.

Prior Year figures

The charitable company was exempt from the requirements of a statutory audit in the prior period and availed itself of this exemption. Accordingly, the comparative figures for the prior period have not been audited, and our opinion does not extend to those figures, except where they impact on balances brought forward to the year ended 31 March 2024.

Eligibility of auditor and status of audit

We confirm that we are eligible under Part 42 of the Companies Act 2006 to conduct this audit, and that this report is a report in respect of an audit carried out under the Act and in accordance with the related regulations.

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements *in* accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Birmingham Masjid and Dawah Centre have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), . We concur with this approach, and any references in our report to the regulations should be read subject to this comment.

Opinion on the Financial Statements

In our opinion, the accompanying charitable company's financial statements:

Give a true and fair view of the state of affairs of the charitable company as at 31 March 2024 and of its Income and Expenditure for the financial year then ended and, in particular, the financial statements

have been properly prepared, in all material respects, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to entities of its size; and

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006; and

and have been prepared in accordance with the methods and principles required by the FRS102 Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), and those methods and principles have been followed.

Opinion on other matters prescribed by the Companies Act 2006.

In our opinion the information given in the Birmingham Masjid and Dawah Centre Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters upon which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you, if in our opinion:

adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

the financial statements are not in agreement with the accounting records and returns; or

if information specified by law regarding Birmingham Masjid and Dawah Centre remuneration and transactions with the charity is not disclosed.

we have not received all the information and explanations we require for our audit; or

the Birmingham Masjid and Dawah Centre were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Birmingham Masjid and Dawah Centre Annual Report.

Signed:-



Nawaz All

Senior Statutory Auditor

For and on behalf of Redwood Accountants CPA - Registered Auditors

This report was signed on 22 December 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	52,009		52,009	55,619
Charitable activities	A2	52,009		52,009	
Total income	A	104,018		104,018	55,619
Expenditure on:					
Raising funds	81				36,863
Charitable activities	82	89,778		89,778	
Total expenditure	B	89,778		89,778	36,863
Net income for the year		14,240		14,240	18,756
Net income after transfers	A-B-C	14,240		14,240	18,756
Net movement in funds		14,240		14,240	18,756
Reconciliation of funds:-	E				
Total funds brought forward		18,756		18,756	
Total funds carried forward		32,996		32,996	18,756

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	18,756		18,756	
Recognised gains and losses before transfers	14,240		14,240	18,756
	32,996		32,996	18,756
Closing revenue funds	32,996		32,996	18,756

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	32,996		32,996	18,756

The notes attached on pages 19 to 20 form an integral part of these accounts.

Birmingham Masjid and Dawah Centre
Income and Expenditure Account for the year ended 31 March 2024 as required by the
Companies Act 2006

	2024	2023
	£	£
<i>Income</i>		
Income from operations	104,018	55,619
Investment income		
Gross income in the year before exceptional Items	<u>104,018</u>	<u>1515,519</u>
Gross income in the year including exceptional items	<u>104,018</u>	<u>55,619</u>
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	89,778	
Fundraising costs		36,863
Realised losses on disposals of social investments which are programme related		
Total expenditure in the year	<u>14,240</u>	<u>18,756</u>
Net income before tax in the financial year	<u>14,240</u>	<u>18,756</u>
Tax on surplus on ordinary activities		
Net income after tax in the financial year	<u>14,240</u>	<u>18,756</u>
Retained surplus for the financial year	<u>14,240</u>	<u>18,756</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 20 form an integral part of these accounts.

Balance Sheet as at 31 March 2024

	SORP	2024	2023
	Note Ref	£	£
Current assets	8		
Bank		82,596	
Liabilities			
Karz e Hasana (community loans)		46,600	
<i>Builders</i>		<u>3,000.00</u>	<u> </u>
The total net assets of the charity		32,996	<u> </u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

32,996

Unrestricted Funds

Unrestricted Revenue Funds	D3	32,996
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Designated Funds

Total charity funds

32,996

The 'SORP Ref indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The members have required the company to obtain an audit in accordance with section 476 of the Act, and the report of the Companies Act auditor is on page 11.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Nozmul Hussain

Trustee

Approved by the board of trustees on 22 December 2024

		2024 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>23,240</u>	<u>18,756</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u> </u>	<u> </u>
Overall cash provided by all activities	A+B+C	<u>23,240</u>	<u>18,756</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2024		23,240	18,756
Cash and cash equivalents at 1 April 2023		18,756	
Change in cash and cash equivalents due to exchange rate movements		<u> </u>	<u> </u>
Cash at bank and in hand less overdrafts at 31 March		<u>41,996</u>	<u>18,756</u>

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	14,240	18,756
Net cash provided by operating activities	<u>A 23,240</u>	<u>18,756</u>
Analysis of cash and cash equivalents		
	2024	2023
	£	£
Notice deposits - (less than 3 months)		
Total cash and cash equivalents	<u>41,996</u>	<u>18,756</u>

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

Under 3.38 and to comply with 3.14, if there are no uncertainties about going concern this MUST be stated. Under 3.39, if there are uncertainties details must be given. Enter text here to comply

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to **31 March 2024**, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Policies relating to categories of income and income recognition.

Nature of Income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be

received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost

adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row 84 of the Statement of Financial Activities.

Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row 84 of the Statement of Financial Activities

Intangible assets

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Karz e hasana (Worshiper community loan) of £46600

Builder payment due of £3000

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account **as** they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities. **may need rewording, especially if the charity is registered for VAT**

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

N/A

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 112 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	61,619	
Total salaries, wages and related costs	61,619	

The average number of part time staff employed in the year was	3
The average number of full time staff employed in the year was	3
The estimated full time equivalent number of all staff employed in the year was	3

The estimated equivalent number of full time staff deployed in different activities In the year was:-

Engaged on charitable activities	1
Engaged on publicity activities	1
Engaged on fundraising activities	1
Engaged on management and administration	1
The estimated full time equivalent number of all staff employed as above	3

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

8 Defined benefit pension scheme

None

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Heritage assets not included in the accounts

None

11 Investment pooling schemes and arrangements

12 This charity as a subsidiary of another organisation

13 Loans to trustees included in debtors

14 Guarantees made by the charity on behalf of trustees

15 Charitable commitments not recognised as provisions or commitments in the accounts

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by
2015

This analysis is classified by conventional nominal descriptions and not by activity.

27 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Donations and gifts from individuals			
	52,009		52,009
Total donations and gifts from individuals	52,009		52,009
Total Donations, Grants and Legacies			
Total Donations, Grants and Legacies A1	52,009		52,009

28 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Primary purpose and ancillary trading Sale of goods and services in accordance with the charity's objects	52,009		52,009
Total Primary purpose and ancillary trading	52,009		52,009

29 Total Income from charitable activities

Current year Current year Current year

<i>Current year</i>	Unrestricted Funds	Restricted Funds	Total Funds
	2024	2024	2024
	£	£	£
Total income from charitable trading	52,009		52,009
Total from charitable activities A2	<u>52,009</u>		<u>52,009</u>

30 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2024	2024	2024
	£	£	£
Gross wages and salaries - charitable activities	61,619		61,619
Total direct spending 82a	<u>61,619</u>		<u>61,619</u>

31 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2024	2024	2024
	£	£	£
Premises Expenses			
Light heat and power	15,970		15,970
Cleaning and waste management	132		132
Premises repairs, renewals and maintenance	5,444		5,444
Water	600		600
Administrative overheads			
Stationery and printing	1,980		1,980
Equipment expenses	2,974		2,974
Professional fees paid to advisors other than the auditor or examiner			
Accountancy fees other than examination or audit fees	800		800
Other legal and professional	200		200
Financial costs			
Bank charges	59		59
Support costs before reallocation	<u>28,159</u>		<u>28,159</u>

Total support costs - Current Year	<u>28,159</u>	<u>28,159</u>
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The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

32 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2024	2024	2024
		£	£	£
Total direct spending	82a	61,619		61,619
Total support costs	82d	28,159		28,159
Total charitable expenditure	82	<u>89,778</u>		<u>89,778</u>

33 Expenditure on raising funds and costs of investment management

Cost of fundraising activities		<u> </u>	<u> </u>	<u> </u>
Total fundraising costs	81	<u> </u>	<u> </u>	<u> </u>

All the expenditure in the prior year was unrestricted.

This analysis is classified by activity and not by conventional nominal descriptions.

34 Analysis of income by activity

	SOFA ref	2024	2023
		£	£

Activity

Income from charitable activities

52,009

Summary of Total Income, including the items above

Charitable activities	A2	52,009	
Donations & Legacies	A1	52,009	55,619
Total income as shown in the SOFA	A	104,018	55,619

Categories of income

Income from exchange transactions		104,018	55,619
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35 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£

A1. Expenditure on charitable activities directly attributable to activities

61,619

83. Premises Expenses

22,146

84. Administrative overheads

4,954

85. Professional Fees

1,000

86. Financial costs

59

Total charitable expenditure

89,778

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 32

36 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2024 £	Fundraising activities 2023 £
Direct fundraising costs		36,863
Indirect fundraising costs:-		

BIRMINGHAM MASJID AND DAWAH CENTRE

England & Wales - Charity number 1197916

Accounts

The Charity Registration Number is :- 1197916

BIRMINGHAM MASJID AND DAWAH CENTRE

Trustees' Report and Accounts

31 March 2023

BIRMINGHAM MASJID AND DAWAH CENTRE

Report and accounts for the period ended 31 March 2023

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of Trustees' responsibilities	3
Independent Accountant's Report	4
<i>Funds Statements:-</i>	
Statement of Financial Activities	5
Movements in funds	5
Balance sheet	8
Notes to the accounts	9-14

BIRMINGHAM MASJID AND DAWAH CENTRE

Trustees' Annual Report for the period from 14 February 2022 to 31 March 2023

The Trustees present their Report and Accounts for the period ended 31 March 2023.

The legal name of the charity is:- BIRMINGHAM MASJID AND DAWAH CENTRE.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1197916.

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 14 February 2022

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals and served during the accounting period-

1. Lutfur Rahman BELAL
2. Abdullah Mohammad ISMAIL
3. Farida BEGUM
4. Halima BEGUM
5. Abu Tahir Md MUKARRAM HASAN
6. Amrana HASIN
7. Al-Hajj Farid MIAH
8. Syed Jamirul ISLAM

BIRMINGHAM MASJID AND DAWAH CENTRE

Trustees' Annual Report for the period from 14 February 2022 to 31 March 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

148 Berners Street
Lozells
Birmingham, B19 2DR
Telephone 7871373984

Email Address bmdcmasjid@gmail.com Web address www.bmdcmasjid.org.uk

Charity has been delivering wide range of services for the muslim and non-muslim in Birmingham City area often in partnership with other relevant local organisation and charities.

In this reporting period charity has provided the followings:

1. Daily Prayer - facilitate to perform the daily five times prayer for the muslim worshipers' only.
2. Religious teaching and learning facilities- this have been provided by daily evening supplementary classes for young people, weekly lectures and seminars for the adults and provide/distribute learning materials, books and leaflets free of cost to the public.
3. Other activities - The charity has provided support to the needy people with foods, clothing and general information and guidance as required during the post COVID-19 period.

The main activities undertaken during the period to further the charity's purpose for the public benefit.

As a newly formed charity, the charity has a strong impact in the local community by their activities and also make many networks with like minded organisations around. This makes the charity stronger and improve the ability to provide services in a large scale in the future which may include interfaith dialogues, awareness and seminars about islamophobia and other racial intolerance, masjid open days for public to give the opportunity to create new networks and connections with Muslims and non Muslims.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the period.

During the period the charity has provided as below:

- daily five times prayers which nearly 150 each time worshipers have performed their religious duty.
- nearly 200 young people have taken religious and moral education from the evening supplementary lessons.
- nearly 150 young people have learnt to read and write the arabic language from the supplementary lessons.
- around 1000 free books, booklets and leaflets have been distributed to the public.
- free 500 food packs and general advice provided end of the COVID-19 period.

The trustees' bankers and advisors

Bankers	Barclays Bank
Accountants	Eastern Accountants 25 Cabot square, London E14 4QZ

BIRMINGHAM MASJID AND DAWAH CENTRE

Trustees' Annual Report for the period from 14 February 2022 to 31 March 2023

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 4 December 2023.


[LutfurRahmabBelal \(Apr 17, 2024 14:30 GMT+1\)](#)

LUTFUR RAHMAN BELAL
Trustee

BIRMINGHAM MASJID AND DAWAH CENTRE

Report of the Independent Examiner to the Trustees of the charity on the accounts for the period ended 31 March 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 5 to for the period ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 9-14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 3, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Mohammad Hannan Miajee FCCA - Independent Examiner

Chartered Certified Accountants
25 Cabot Square
Canary Wharf
London E14 4QZ

This report was signed on 12 April 2024

BIRMINGHAM MASJID AND DAWAH CENTRE - Statement of Financial Activities for the period ended 31 March 2023

Statement of Financial Activities for the period ended 31 March 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2023	2023	2023
		£	£	£
Income & Endowments from:				
Donations & Legacies	A1	55,619	-	55,619
Expenditure on:				
Raising funds	B1	1,945	-	1,945
Charitable activities	B2	34,918	-	34,918
Total expenditure	B	<u>36,863</u>	<u>-</u>	<u>36,863</u>
Net income for the year		<u>18,756</u>	<u>-</u>	<u>18,756</u>
Transfers between funds	C	-	-	-
Net income after transfers	A-B-C	<u>18,756</u>	<u>-</u>	<u>18,756</u>
Net movement in funds		<u>18,756</u>	<u>-</u>	<u>18,756</u>
Reconciliation of funds:-	E	-	-	-
Total funds carried forward		<u>18,756</u>	<u>-</u>	<u>18,756</u>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

Movements in revenue and capital funds for the period from 14 February 2022 to 31 March 2023

Revenue accumulated funds

	Unrestricted Funds	Restricted Funds	Total Funds
	2023	2023	2023
	£	£	£
Recognised gains and losses before transfers	18,756	-	18,756
	<u>18,756</u>	<u>-</u>	<u>18,756</u>
Closing revenue funds	<u>18,756</u>	<u>-</u>	<u>18,756</u>

**BIRMINGHAM MASJID AND DAWAH CENTRE - Statement of Financial
Activities for the period ended 31 March 2023**

Summary of funds	Unrestricted and Designated funds	Restricted Funds	Total Funds
	2023	2023	2023
	£	£	£
Revenue accumulated funds	18,756	-	18,756

**BIRMINGHAM MASJID AND DAWAH CENTRE - Statement of Financial
Activities for the period ended 31 March 2023**

**BIRMINGHAM MASJID AND DAWAH CENTRE
Income and Expenditure Account for the period from 14 February 2022 to 31
March 2023 as required by the Companies Act 2006**

	2023
	£
<i>Income</i>	
Income from operations	55,619
Gross income in the period before exceptional items	<u>55,619</u>
Gross income in the period including exceptional items	<u>55,619</u>
<i>Expenditure</i>	
Charitable expenditure, excluding depreciation and amortisation	33,718
Fundraising costs	1,945
Governance costs	1,200
Total expenditure in the period	<u>36,863</u>
Net income before tax in the financial year	18,756
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	<u>18,756</u>
Retained surplus for the financial year	<u>18,756</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

BIRMINGHAM MASJID AND DAWAH CENTRE - Balance Sheet as at 31 March 2023

	SORP		2023
	Note	Ref	£
Current assets		B	
Cash at bank and in hand		B1	18,756
Net current assets			18,756
The total net assets of the charity			<u>18,756</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Revenue Funds	7	D3	18,756	
Designated Funds				18,756
Total charity funds				<u>-</u> <u>18,756</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 4.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

LUTFUR RAHMAN BELAL

Trustee

Approved by the board of trustees on 4 December 2023

BIRMINGHAM MASJID AND DAWAH CENTRE

Notes to the Accounts for the period from 14 February 2022 to 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

2 Staff costs and emoluments

Salary costs

	2023
	£
Gross Salaries excluding trustees and key management personnel	12,667
Total salaries, wages and related costs	12,667

3 Income and Expenditure account summary

	2023
	£
At 14 February 2022	-
Surplus after tax for the year	18,756
At 31 March 2023	18,756

4 Ultimate controlling party

The charity is under the control of its legal members.

BIRMINGHAM MASJID AND DAWAH CENTRE

Detailed analysis of income and expenditure for the period from 14 February 2022 to 31 March 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

5 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2023	2023	2023
	£	£	£
Donations and gifts from individuals			
Community individuals	55,619	-	55,619
Total donations and gifts from individuals	55,619	-	55,619
Total Donations, Grants and Legacies			
Total Donations, Grants and Legacies A1	55,619	-	55,619

6 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2023	2023	2023
	£	£	£
Gross wages and salaries - charitable activities	12,667	-	12,667
Marketing and advertising of charitable services	957	-	957
Total direct spending B2a	13,624	-	13,624

7 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2023	2023	2023
	£	£	£
Premises Expenses			
Rates and water charges	490	-	490
Light heat and power	8,898	-	8,898
Premises repairs, renewals and maintenance	6,875	-	6,875
Property insurance	3,100	-	3,100

BIRMINGHAM MASJID AND DAWAH CENTRE

Detailed analysis of income and expenditure for the period from 14 February 2022 to 31 March 2023 as required by the SORP 2015

Administrative overheads

Telephone, fax and internet	75	-	75
Postage	50	-	50
Software licences and expenses	465	-	465

Financial costs

Bank charges	141	-	141
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Support costs before reallocation	B2d	20,094	-	20,094
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Total support costs - Current Year		20,094	-	20,094
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The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

8 Other Expenditure - Governance costs

Current Year		Current year	Current year	Current year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
		2023	2023	2023
		£	£	£
Reporting Accountant fees		1,200	-	1,200
Total Governance costs	B2e	1,200	-	1,200

9 Total Charitable expenditure

Current Year		Current year	Current year	Current year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
		2023	2023	2023
		£	£	£
Total direct spending	B2a	13,624	-	13,624
Total support costs	B2d	20,094	-	20,094
Total Governance costs	B2e	1,200	-	1,200
Total charitable expenditure	B2	34,918	-	34,918

10 Expenditure on raising funds and costs of investment management

	Current year	Current year	Current year
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BIRMINGHAM MASJID AND DAWAH CENTRE

Detailed analysis of income and expenditure for the period from 14 February 2022 to 31 March 2023 as required by the SORP 2015

<i>Current Year</i>		Unrestricted	Restricted	Total Funds
		Funds	Funds	
		2023	2023	2023
		£	£	£
Cost of fundraising activities		1,945	-	1,945
Total fundraising costs	B1	1,945	-	1,945

BIRMINGHAM MASJID AND DAWAH CENTRE

Activity analysis of Income and expenditure for the for the period from 14 February 2022 to 31 March 2023

This analysis is classified by activity and not by conventional nominal descriptions.

11 Analysis of income by activity

	SOFA ref	2023 £	2022 £
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	55,619	-
Categories of income			
Income from exchange transactions		55,619	-

12 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023 £	2023 £	2023 £	2023 £	2022 £
Total Governance costs as detailed in Note 8	-	1,200	-	1,200	-
A1. Expenditure on charitable activities directly attributable to activities				13,624	
B3. Premises Expenses				19,363	
B4. Administrative overheads				590	
B6. Financial costs				141	
Total charitable expenditure	-	1,200	-	34,918	-

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 9

13 Analysis of non charitable expenditure by activity

Activity

BIRMINGHAM MASJID AND DAWAH CENTRE

Activity analysis of Income and expenditure for the for the period from 14 February 2022 to 31 March 2023

<i>Fundraising activities</i>	Fundraising activities 2023	Fundraising activities 2022
	£	£
Direct fundraising costs	1,945	-
<i>Governance costs</i>	Governance costs 2023	Governance costs 2022
	£	£
Other Expenditure - Governance costs as detailed in Note 8	1,200	-
<i>Total non charitable expenditure</i>	2023	2022
	£	£
Total costs of Fundraising activities	1,945	-
Total non charitable expenditure	1,945	-

BIRMINGHAM MASJID AND DAWAH CENTRE_Accounts for YE 31 March 2023

Final Audit Report


2024-04-17

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